

Exhibit M



General Motors Corporatio

May 4, 2009

Mr. Kunihiro Ogura, President
New United Motor Manufacturing, Inc.
45500 Fremont Blvd
Fremont, CA 94538-6368

Dear Ogura-san:

I hope all is well with you and your Team at NUMMI.

Thank you for your letter of April 23 outlining the current situation at NUMMI as well as NUMMI's viability plan activities and progress. Clearly, the severity of the global economic downturn, particularly as it has impacted the US Auto industry, has presented many challenges that must be navigated. On this point, we at GM greatly appreciate the considerable efforts of the NUMMI Team, under your leadership, to redefine its business operations for viability in the current market environment.

Relative to GM's announcement last week regarding the Pontiac brand, this decision was not made lightly and we sincerely believe the direction we have taken is in the best interest of GM. Notwithstanding the decision on Pontiac, I want to assure you that we remain committed to work with NUMMI and Toyota to seek alternatives to assist NUMMI as it transitions out of the production of the Pontiac Vibe that would be beneficial to all parties. As you may have surmised from the Pontiac press release, the long phase out period for the Pontiac brand was largely driven by GM's desire to provide flexibility for sale of Vibes in support of NUMMI. While we have not yet finalized the transition plan for Pontiac, we will work to come to a decision on the Vibe as quickly as possible in light of the NUMMI accounting considerations and potential risk to NUMMI's credit facilities that you highlighted in your letter.

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Perhaps we can discuss these issues in more detail when we meet. I look forward to meeting with you.

Sincerely,

Joseph G. Peter

GMNA VP and CFO

cc: Mr. Masanao Tomozoe
Mr. Troy Clarke
Mr. Ray Chess
Mr. Greg Young